[Note.—An asterisk (*) at the commencement of a speech indicates revision by the Member.]

II.—ANNOUNCEMENT BY THE HON. SPEAKER.

MESSAGE FROM THE GOVERNOR.

MR. SPEAKER :—" I have to announce to the House that I have received the following messages, dated the 1st May 1954, from the Governor of Madras :—

' 1. In pursuance of Article 207, Clause (1) read with Article 199, Clause (1), sub-clause (a) of the Constitution of India, I, Sri Prakasa, Governor of Madras, hereby give my recommendation to the introduction in the Madras Legislative Assembly of the Madras Medium Cotton Mill Cloth (Sales Tax) Bill, 1954.

2. In pursuance of Article 207, Clause (1) read with Article 199, Clause (1), sub-clause (a) of the Constitution of India, I, Sri Prakasa, Governor of Madras hereby give my recommendation to the introduction in the Madras Legislative Assembly of the Madras General Sales Tax (Second Amendment) Bill, 1954.' "

III.—GOVERNMENT BILL.

THE MADRAS LAND REVENUE (SURCHARGE) BILL [a], 1954.

* THE HON. SRI M. A. MANICKAVELU NAICKER :—" Mr. Speaker, Sir, I introduce the Madras Land Revenue (Surcharge) Bill, 1954, and move—

' *That the Bill be taken into consideration at once.*'

" In doing so, I would like to tell the House that the Land Revenue system of this State has been subjected to the criticism that the burden of tax is not distributed equitably among the different classes of landowners. Under the existing system, persons with larger holdings pay the same rate of assessment as persons with smaller holdings. Thus, the richer classes do not bear any additional burden of taxation. In order to remedy this defect and to obtain an addition to the land revenue of the State, it is now being proposed to levy a surcharge on land revenue assessments. This surcharge will be levied on a rising scale, on the bigger holdings only. It is also considered by the Government that the levy of this surcharge on bigger holdings gives an element of progression in the land revenue system; and to some extent is in the nature of alternative to Agricultural Income-tax.

" Hon. Members will remember that in the third year of our Republic, that is, 1952, I moved a motion on the floor of this House that the Land Revenue Surcharge Bill of 1952 be referred to a Select Committee. The Select Committee which met and considered the Bill made some changes and the Bill as amended by it was not proceeded with as the Government then decided to postpone the measure. But it is now sought to take up the question of the levy of surcharge on land revenue by the present Bill with important modifications to provisions of the Bill introduced in 1952.

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[a] Published in the *Fort St. George Gazette*, dated 4th May 1954.